DEWAN : As Mr. Vasudevar said, the matter received full consideration and was discussed at great length in the Legislative Council when the Income Tax Regulation Amendment Bill was considered, at its last meeting; and the Council decided that the rents received by the *jenmies* and Edavakai-holders should not be exempted from income tax. In considering the question whether that decision is right or wrong, one matter has to be borne in mind. That was referred to during the discussion by Mr. Subba Aiyar, the Additional Head Sirkar Vakil. In all cases, we are exempting from income tax the agricultural income derived by persons from the lands they hold. What the *jenmies* and Edavakai-holders are now asked to pay income tax on is the portion of the *Rajabhogam* which has been conceded to them by Government and which the Government would otherwise be entitled to. As to whether that income, which was forgone by Government, should now be subjected to income tax, is a different question, and that leads to the larger question as to whether exemption from a particular tax necessarily implies exemption from all taxes. It is a matter which involves large issues, and I daresay it must receive the consideration of the legislatures, both here and elsewhere. It is a matter on which the members of the Legislative Council and the Government will have to bestow further consideration. I am not now in a position to give a definite reply in regard to that.

The member urged that his case was that the lands were exempt from all taxation and that the assignment of tax in their favour was a free gift.

DEWAN : Anyway, you admit that it is income in whatever way it may accrue. The question now raised by you is whether that income should be subject to income tax. The Council decided that all income, except agricultural income, should be subjected to income tax. I am explaining the position which the Legislative Council took and I cannot say that that decision is wrong. It must also be remembered that it is the Legislative Council that should decide the question.

The member said that he did not want any immediate reply, but was anxious that, in consideration of the peculiar position of *jenmies* and Edavakais, the Government should not take away with one hand what they had given with the other.

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17. The Jenmi-Kudiyan Bill.

MR. TRIVIKRAMAR VASUDEVAR (*Member, Jenmies, Trivandrum Division*) said that he had made detailed representations on the Jenmi-Kudiyan law at previous sessions of the Assembly. The *jenmies* were suffering great hardships under Regulation V of 1071. A committee was appointed to investigate its working and report remedial measures. The Malayala Brahmin community condemned the report and the Government threw the report overboard. The Amendment Bill now published in the *Gazette* would not only not remove the existing grievances but serve to make the position of the *jenmies* worse. The solitary *jenmi* member in the Legislative Council could hardly succeed in introducing suitable amendments during its progress through the Council. The Bill would be passed in its present shape or the Council might even incorporate further provisions beneficial to the tenants. If amendments on the lines required by the *jenmies* would not be introduced by the Government in the proposed Bill, the member prayed that the present law might be allowed to remain unaltered.

DEWAN : If you will kindly prepare and send up to Government a memorandum detailing the points in regard to which the new Jenmi-Kudiyan Bill, published in the *Gazette*, has to be amended, then those points will be considered and the matter examined carefully.

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